

## INSTRUCTIONS FOR FORM PART-200-T

### Extension to File

Where a tentative return and tax payment are timely and properly filed, the Division of Taxation will grant an automatic extension of six (6) months for the filing of Form NJ-1065 and Form PART-100. Form 200-T must be postmarked on or before the original due date of the NJ-1065. The maximum amount of time an extension can be granted for is six (6) months. Extensions longer than six (6) months will not be granted. If you file Form PART-200-T, you must also file Form PART-100 "Partnership Return Voucher" when you file Form NJ-1065.

### Line 1. Filing Fee

Enter the amount from Line 4 of the Filing Fee Schedule located on the back of Form PART-200-T. Do not enter more than \$250,000. If you have less than three owners or if you do not have income or loss derived from NJ sources, enter zero.

A partnership that is exempt from being required to remit a payment of tax on behalf of its nonresident partners may still have income derived from New Jersey sources and accordingly be subject to the filing fee.

### Line 2. Installment Payment

Multiply the amount reported on Line 1 by 50% and enter the result on Line 2. If you will be checking the box on Form NJ-1065 indicating that the return is a "Final Return", enter zero.

### Line 3. Tentative Nonresident Noncorporate Partner Tax

Enter the amount you expect to report on Page 1, Line 23, Column B of Form NJ-1065.

### Line 4. Tentative Nonresident Corporate Partner Tax

Enter the amount you expect to report on Page 1, Line 24, Column B of Form NJ-1065.

### Line 5. Total Fee and Tax

Add Lines 1 through 4 and enter the result on Line 5.

### Line 6. Tax Paid on Behalf of Partnership

Enter the amount of tax paid on your behalf that was reported to you on Line 1, Column B of Part III of your Schedule(s) NJK-1.

### Line 7. Payment/Credit

Enter the amount of your installment payment from Line 2 and your credit forward request from Line 9 of your 2003 Form PART-100.

### Line 8. Total Balance Due

Subtract Lines 6 and 7 from Line 5 and enter the result on Line 8. Make check payable to State of New Jersey--PART and remit with completed Form PART-200-T.

**Note:** Penalties and Interest may be assessed for underestimation of tax.

## INSTRUCTIONS FOR FILING FEE SCHEDULE

If you have more than two owners and you have income or loss derived from NJ sources, complete the Filing Fee Schedule located on the back of Form PART-200-T.

List the applicable number of each type of owner in your entity on the lines provided. The number of owners will generally be equal to the number of Schedule NJK-1s issued.

Enter the allocation factor from Line 5 of Schedule J "Corporation Allocation Schedule" into the box on Line 3.

The \$150.00 per owner filing fee does not apply to entities that meet the definition of an investment club.

A partnership that is exempt from being required to remit a payment of tax on behalf of its nonresident partners may still have income derived from New Jersey sources and accordingly be subject to the filing fee.